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DEPARTMENT OF EDUCATION

Learning. Leadership. Service.



Technical Assistance for Excellence in Special Education

South Dakota LEA

Director Webinar Series

Webinar #5: Fiscal and Budget

Management

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Purpose of the Webinar Series

- Identify the components of the general supervision system;
- Provide an overview of regulations related to selected general supervision topics to LEA Directors;
- Provide an opportunity for Q&A on the specific topics in general supervision.

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Webinar Schedule

December 20, 2016

January 23, 2017

February 22, 2017

March 28, 2017

**April 25, 2017**


Child Count

SPP/APR

Dispute Resolution

Monitoring and RDA

**Budget/Fiscal**



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## Outcomes for Today

### Participants will:

- Identify Fiscal Management as a general supervision responsibility of the SEA.
- Be familiar with the specific Federal and State regulations on Fiscal Management.
- Understand how various components of general supervision are included in Fiscal procedures.
- Become familiar with specific state processes and procedures for Fiscal Management.

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## Materials and Resources

- Agenda
- PPT Handout
- SD DOE Allowable Costs
- Resource and Reference List



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**What are the key requirements for Fiscal and Budget Management?**

### *Interactive Poll*



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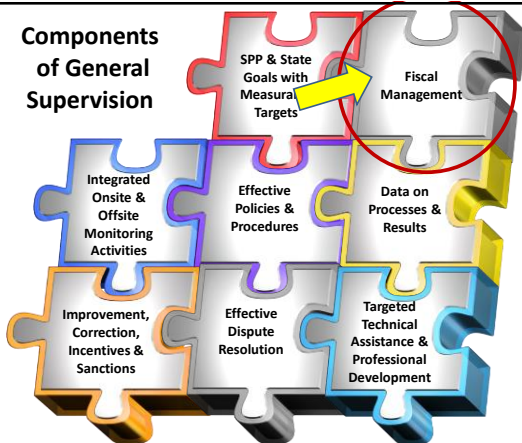
## Big Picture!

### IDEA Part B—Reauthorization 2004

- Sec. 611 AUTHORIZATION; ALLOTMENT; USE OF FUNDS; AUTHORIZATION OF APPROPRIATIONS.
- Sec. 612 STATE ELIGIBILITY.
- Sec. 613 LOCAL EDUCATIONAL AGENCY ELIGIBILITY.
- Sec. 614 EVALUATIONS, ELIGIBILITY DETERMINATIONS, INDIVIDUALIZED EDUCATION PROGRAMS, AND EDUCATIONAL PLACEMENTS.
- Sec. 615 PROCEDURAL SAFEGUARDS.
- Sec. 616 MONITORING, TECHNICAL ASSISTANCE, AND ENFORCEMENT.
- Sec. 617 ADMINISTRATION.
- Sec. 618 PROGRAM INFORMATION.
- Sec. 619 PRESCHOOL GRANTS.

34 CFR § 300.149

### Components of General Supervision



### A System of General Supervision

All States have a responsibility, under IDEA, to have a system of special education general supervision that monitors the implementation of the Individuals with Disabilities Education Act (IDEA) by school districts (LEAs) and charter schools.

34 CFR § 300.149

## Federal Perspective

### Use of Amounts

- 34 CFR §300.202.
- Must be expended in accordance w/ IDEA.
- Only used to pay the excess costs of providing special education and related services to children with disabilities.

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## Federal Perspective

### Excess Costs

- The excess cost requirement prevents an LEA from using Part B funds to pay for all of the costs directly attributable to the education of a child with a disability.
- An LEA must spend the minimum average amount for the education of its children with disabilities before using Part B funds.
- Excess costs is defined in 34 CFR §300.16.

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## Federal Perspective

### Allowable Costs

- IDEA funds may only be used for the excess costs of providing special education and related services.
- A particular cost must also be *necessary* and *reasonable* for the proper and efficient performance and administration of the grant.
- A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds.

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**Federal Perspective**

**Maintenance of Effort (MOE)**

- Why MOE?
  - To ensure that LEAs do not supplant state/local funding for the education of students with disabilities with federal funds.
- What does MOE compare?
  - MOE compares the amount of funds (local or state and local) budgeted and expended by the LEA from year to year.

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**Federal Perspective**

**Maintenance of Effort (MOE)**

- Described in 34 CFR §300.203.
- Part B funds are not used to reduce the LEA level of local expenditures for the education of children with disabilities below the level of those expenditures for the preceding fiscal year.
- No “particular cost” test.
- Eligibility standard (i.e., what is budgeted) is used to establish LEA eligibility for Part B funds.
- Compliance standard (i.e., what is spent) is used to determine compliance with MOE requirements.

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**Federal Perspective**

**Maintenance of Effort (MOE)**

**Four Methods**

- Total local funds
- Total state & local funds
- Per capita local funds
- Per capita state & local funds

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**Federal Perspective**

**Maintenance of Effort (MOE)**

**Exceptions**

- As described in 34 CFR §300.204, an LEA may reduce MOE for any of the following:
  - a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
  - b) A decrease in the enrollment of children with disabilities.
  - c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—
    - 1) Has left the jurisdiction of the agency;
    - 2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated, or
    - 3) No longer needs the program of special education.
  - d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

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**Federal Perspective**

**Maintenance of Effort (MOE)**

**Consequences of Not Meeting MOE**

- The State must repay the federal government the amount of money in which the LEA failed to maintain effort. This payback must be made from non-federal funds or funds for which accountability to the federal government is not required.
- The State has the option to require the LEA to payback the State the amount of money that the LEA failed to maintain effort. If the LEA is required to payback the amount of shortfall to the State, it must use non-federal funds or funds for which accountability to the federal government is not required.

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**Federal Perspective**

**Coordinated Early Intervening Services (CEIS)**

- Why CEIS?
  - To allow—or, in instances of significant disproportionality, to require—LEAs to use IDEA funds for at-risk students in hopes of providing interventions and supports that will reduce the inappropriate referral and identification of students into special education.

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## Federal Perspective

### CEIS

- Described in 34 CFR §300.226.
- LEA may use up to 15% of IDEA funds for CEIS:
  - Less any amount reduced pursuant to §300.205.
- To be used on students in K-12, with a particular emphasis on K-3.
- Allowed activities:
  - Professional development.
  - Educational and behavioral evaluations, services, and supports.

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## Federal Perspective

### CEIS

- LEA Reporting:
  - Annual.
  - Number of children served.
  - Number of children served during previous two-year period who subsequently received special education and related services.
- Coordination with ESEA:
  - Must supplement, not supplant.

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## Federal Perspective

### Proportionate Share



- IDEA
  - 20 USC § 1412(a)(10)(A)/IDEA § 612(a)(10)(A)
  - See also IDEA Regs., §§ 300.130-300.144
  - 34 CFR Appendix B to Part 300 – Proportionate Share Calculation

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## Federal Perspective

### Proportionate Share

Each LEA must expend, during the grant period, on the provision of special education and related services for the parentally-placed private school children with disabilities enrolled in private elementary schools and secondary schools located in the LEA an amount that is equal to –

- 1) A proportionate share of the LEA's subgrant under section 611(f) of the Act for children with disabilities aged 3 through 21.
- 2) A proportionate share of the LEA's subgrant under section 619(g) of the Act for children with disabilities aged 3 through 5.

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## IDEA Fiscal Requirements

### QUESTIONS?



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## Special Education Funding

Susan Woodmansey  
Office of State Aid & School Finance  
April, 2017

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Sources of Funding  
for Special  
Education

Funding Sources for Special  
Education Fund

3 primary sources of  
revenue:

☐ Property Tax Revenues

☐ State Aid to Spec. Ed.

☐ Federal Funding (IDEA)

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Property Tax  
Revenues

Property taxes are levied for  
a calendar year, school  
districts operate on a fiscal  
year.

Therefore – districts will  
receive  $\frac{1}{2}$  of each calendar  
year taxes in one fiscal year.

Example: FY2018  
 $\frac{1}{2}$  pay 2017 &  $\frac{1}{2}$  pay 2018

Local Tax Effort, Special Education Aid:	Maximum Special Education Levies
Taxes Payable in 2017 = \$1,303	Taxes Payable 2017 = \$1,505
Taxes Payable in 2018 = \$1,261	Taxes Payable 2018 = \$1,461

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19-37-36.2. Level five disability criteria. For the purpose of calculating state aid pursuant to this chapter, a level five disability shall meet criteria for at least two disability categories in levels two to four, inclusive, excluding the disability of deaf-blindness.

Data Elements

- District's state aid fall enrollment from the prior year
- December Child Count in prior year
- Local Share – based on property tax revenues
- Requested levy for current year
- Excess fund balance?

Calculations

- Complete budget estimate worksheet:  
<http://doe.sd.gov/ofm/schoolbudget.aspx>
- State Child Count Report
- Disability Funding Levels, also posted to the above website.

Spec Ed State Aid 101

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More Special Education Aid 101

Special Education Aid Allocations:		FY2018
Level 1 Disability (% of ADM)		\$5,472.37
Level 2 Disability (child count)		\$12,629.78
Level 3 Disability (child count)		\$16,097.15
Level 4 Disability (child count)		\$15,410.69
Level 5 Disability (child count)		\$17,882.40
Level 6 Disability (child count)		\$8,031.02

Funding Levels:

Level 1 = mild disability (speech/hearing, other health impaired, specific learning disability, dev. delay) 10% of ADM

Level 2 = cognitive disability, emotionally disturbed

Level 3 = hearing loss, deafness, vision loss, deaf-blind, orthopedic impair, traumatic brain injury

Level 4 = autism

Level 5 = multiple disability (2 or more disabilities from levels 2,3,4 not including deaf-blind)

Level 6 = prolonged assistance

Step 1	Step 2	Step 3	Step 4
Determine District Need (need based on Fall 2016 Student Count & Dec. 2016 STATE Child Count)	Local Tax Effort (taxes generated @ required levy)	Levy Effort (District's actual special education fund levy) <b>\$1,261</b>	Special Education Aid (may be adjusted if the district has an excess fund balance)

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Extraordinary Cost Funds

Special Education state aid is based on "average" cost to serve students – some student need more services – others need less. What resources are available if the sum of property taxes, state aid and federal revenues doesn't cover the estimated expenditures?

Additional state funds are available based on applications - Extraordinary Cost Funds.

- ✓ High Cost Student
- ✓ High Cost Program
- ✓ Supplemental Aid

Applications for FY2017 are due by April 28, 2017.

Funding available FY2017 = \$4,940,197 (may not exceed \$5.5M)

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ECF Applications

To be eligible to apply, the total expenditures on behalf of the student must be 2x the disability funding level.

Example: Student Placed Out of District

If reported on Child Count as Cognitive Disability (\$10) – FY2017 disability funding level is \$12,592.

To be eligible for ECF HCS – district must expend at least \$25,184 to serve this student.

HIGH COST STUDENT APPLICATION

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The difference between total revenues available to the district and estimated expenditures must > \$50,000.

District must be able to document reasons for the “higher than average” costs.

ECF Applications

HIGH COST PROGRAM

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ECF Applications

**SUPPLEMENTAL AID APPLICATION**

Requested amount of funding must be < \$50,000. Only 10% of total funding available may be used to pay districts applying for supplemental aid.

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13-37-16. District tax levy for special education—School district special education fund. For taxes payable in 2017, and each year thereafter, the school board shall levy no more than one dollar and fifty five tenths cents per thousand dollars of taxable valuation, as a special levy in addition to all other levies authorized by law for the amount so determined to be necessary, and such levy shall be spread against all of the taxable property of the district. The proceeds derived from such levy shall constitute a school district special education fund of the district for the payment of costs for the special education of all children in need of special education or special education and related services who reside within the district pursuant to the provisions of §§ 13-37-3.2 to 13-37-3.10, inclusive. The levy in this section shall be based on valuations such that the median level of assessment represents eighty-five percent of market value as determined by the Department of Revenue. The total amount of taxes that would be generated at the levy pursuant to this section shall be considered local effort. Money in the special education fund may be expended for the purchase or lease of any assistive technology that is directly related to special education and specified in a student's individualized education plan. This section does not apply to real property improvements

Allowable Expenditures from Special Education Fund

What costs may be paid from my district's special education fund?

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**24:05:33.01.09 Maximum tax levy required.** To be eligible for extraordinary cost funds, a school district must levy the maximum amount allowed pursuant to SDCL 13-37-18.

**24:05:33.01.10. No funding of prior fiscal year special education expenditures.** Extraordinary cost funds shall be used solely to fund special education expenditures referenced in this chapter which occurred in the fiscal year in effect when the district submits its application.

**24:05:33.07.02. Allowable costs – Special education fund.** The special education fund of a school district may be used to pay the costs for special education of all children in need of special education or special education and related services served by the school district or for which the school district is financially responsible. These costs may not include the following:

- (1) Salaries and benefits of superintendents, chief executive officers, and principals;
- (2) Utilities;
- (3) Custodial services;
- (4) General transportation services;
- (5) Salaries and benefits for nonspecial education staff;
- (6) Nonspecial education supplies and materials;
- (7) Nonspecial education dues and fees;
- (8) Capital outlay expenditures not directly tied to a student's individual educational program; and
- (9) Contributions and donations.

ARSD Rules for Special Education

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Websites of Interest

State Aid Calculations,  
Budget Documents and  
ECF Application:  
[http://doe.sd.gov/ofm/stat  
efunding.aspx](http://doe.sd.gov/ofm/stat<br/>efunding.aspx)

December Child Count:  
[http://doe.sd.gov/ofm/dat  
a-childcount.aspx](http://doe.sd.gov/ofm/dat<br/>a-childcount.aspx)

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**IDEA Flowthrough Application  
&  
IDEA Fiscal Requirements**

Danna Sanders  
Grants Management  
605-773-3248

College, Career, Life Ready

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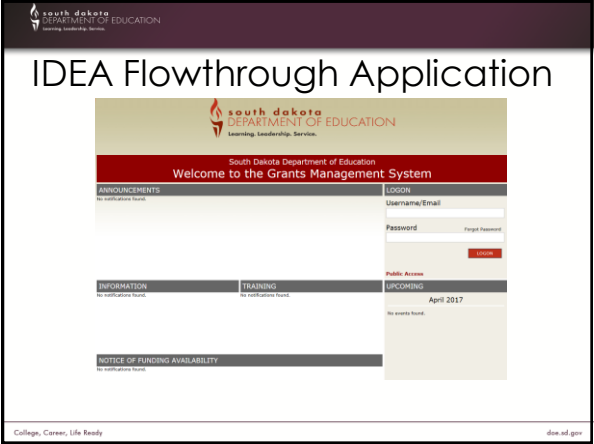
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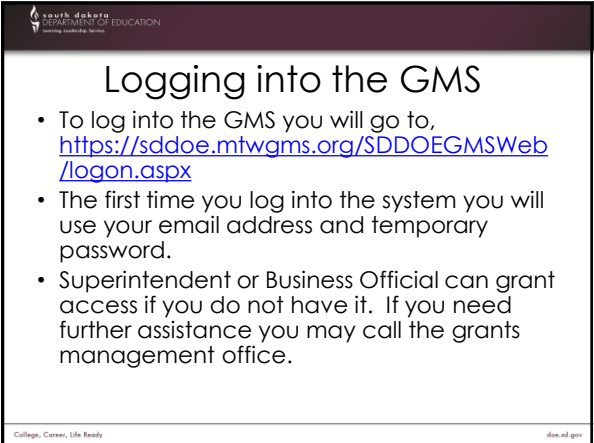
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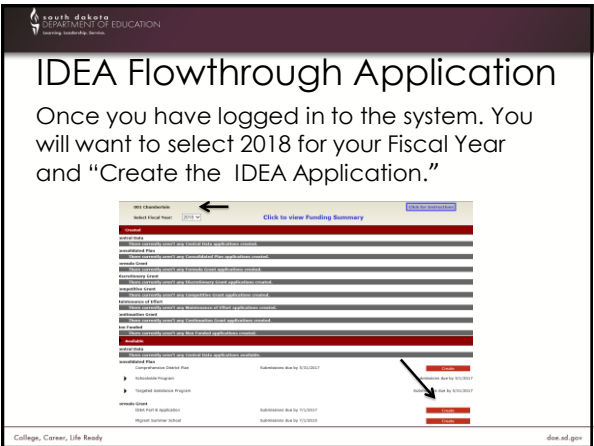
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# IDEA Flowthrough Application

Once you have created the IDEA application. You will go through the Tabs and fill out the information.



The screenshot shows the 'IDEA Consolidated Application' form. It includes fields for 'Applicant' (07-001 Chamberlain), 'Application' (2017-2018 IDEA Part B Application - ID), and 'Original Application'. Below these are tabs for 'Overview', 'Assurances', 'Program Information', 'Assurances', 'Funding', 'Assessment Data/Status', 'Application Status', 'Page Logs', and 'Application Log'. The 'IDEA Consolidated Application' section shows 'Due Date: July 1, 2017' and 'Programs: IDEA Part B & C1, IDEA Part B & C2 Private, IDEA Part B & C2 Preschool, IDEA Part B & C2 Preschool Private'. A 'Progress' bar at the bottom indicates the application is 100% complete.

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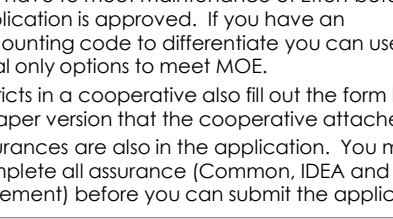
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# IDEA Flowthrough Application

Some important things to remember:

- Comprehensive Plan has to be done within the last year.
- You have to meet Maintenance of Effort before the application is approved. If you have an accounting code to differentiate you can use the local only options to meet MOE.
- Districts in a cooperative also fill out the form but it is a paper version that the cooperative attaches.
- Assurances are also in the application. You must complete all assurance (Common, IDEA and GEPA Statement) before you can submit the application.



The screenshot shows the 'IDEA Consolidated Application' form. It includes fields for 'Applicant' (07-001 Chamberlain), 'Application' (2017-2018 IDEA Part B Application - ID), and 'Original Application'. Below these are tabs for 'Overview', 'Assurances', 'Program Information', 'Assurances', 'Funding', 'Assessment Data/Status', 'Application Status', 'Page Logs', and 'Application Log'. The 'IDEA Consolidated Application' section shows 'Due Date: July 1, 2017' and 'Programs: IDEA Part B & C1, IDEA Part B & C2 Private, IDEA Part B & C2 Preschool, IDEA Part B & C2 Preschool Private'. A 'Progress' bar at the bottom indicates the application is 100% complete.

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# IDEA Flowthrough Application

Once you have completed the IDEA Part B Application. In the top right hand corner you will choose which grant section to complete.



The screenshot shows the 'IDEA Consolidated Application' form. It includes fields for 'Applicant' (07-001 Chamberlain), 'Application' (2017-2018 IDEA Part B Application - ID), and 'Original Application'. Below these are tabs for 'Overview', 'Assurances', 'Program Information', 'Assurances', 'Funding', 'Assessment Data/Status', 'Application Status', 'Page Logs', and 'Application Log'. The 'IDEA Consolidated Application' section shows 'Due Date: July 1, 2017' and 'Programs: IDEA Part B & C1, IDEA Part B & C2 Private, IDEA Part B & C2 Preschool, IDEA Part B & C2 Preschool Private'. A 'Progress' bar at the bottom indicates the application is 100% complete. An arrow points to the 'Application Section' dropdown menu in the top right corner.

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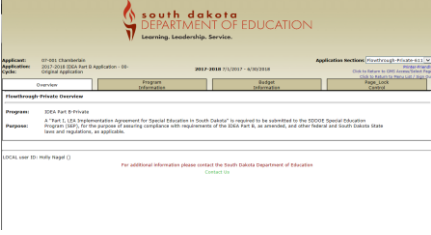
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# IDEA Flowthrough Application

If you have a Private School, you will need to fill out the Private School Sections.



The screenshot shows the 'IDEA Flowthrough Application' form. The 'Private School' section is highlighted, indicating that users with private schools must complete this part. The form includes fields for 'Application Section', 'Application Section', 'Application Section', and 'Application Section'. It also has a 'Program' dropdown menu and a 'Consistency Check' button. A note at the bottom states: 'For additional information please contact the South Dakota Department of Education. Contact Us'.

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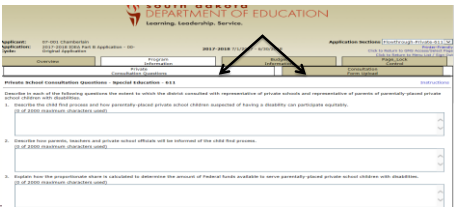
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# IDEA Flowthrough Application

Be sure to fill out both the Consultation Questions and Upload the Consultation form. This has to be done even if the private school decides not to take the funds.



The screenshot shows the 'IDEA Flowthrough Application' form. The 'Consultation Questions' section is highlighted, indicating that users must complete this part. The form includes fields for 'Application Section', 'Application Section', 'Application Section', and 'Application Section'. It also has a 'Program' dropdown menu and a 'Consistency Check' button. A note at the bottom states: 'For additional information please contact the South Dakota Department of Education. Contact Us'.

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# IDEA Flowthrough Application

Once you have completed all of the application sections, you will go back to the first page "IDEA Part B Application." From there you will go to the "Submit" tab and run your Consistency Check.

- If you pass the Consistency Check, the application will lock and you can submit.
- If you don't pass the Consistency Check you will want to print out the errors and go correct them. Once they are corrected you can run it again.

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### Carryover

- LEA's can carryover up to 100% of their IDEA allocation.
- If an LEA decides they want to budget their carryover they will have to submit an amendment after the prior years grant has been closed out.

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### Fiscal Requirements for IDEA

- Maintenance of Effort (MOE) Eligibility- completed at time of application to show the LEA is budgeting enough funds to make MOE in the upcoming fiscal year.
- Maintenance of Effort (MOE) Compliance- completed after the fiscal year has ended and based on actual expenditures.
- Excess Cost

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### What is Maintenance of Effort?

The LEA must maintain at least the same level of state and local expenditures for special education that it did in the appropriate comparison year.

- Eligibility- is done at the time of budget. LEA's must budget enough to meet the requirement.
- Compliance- is completed in the fall after accounting records are complete and annual report is done. LEA's must meet this requirement or they will have to pay back the department of Education the shortfall.

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## Maintenance of Effort

- An LEA meets this standard if they do not reduce the level of expenditures for special education from at least one of the following areas:
  - Local funds only (must have auditable data)
  - The combination of state and local funds
  - Local funds per capita (must have auditable data)
  - The combination of state and local funds per capita

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## What is included in MOE?

Yes	No
✓ Local Expenditures	✗ State or Local Expenditures for Coordinated Early Intervening Services (CEIS)
✓ State Expenditures	✗ IDEA
	✗ Medicaid Direct Reimbursements
	✗ Impact Aid
	✗ Other Federal

\*Based on Special Education expenditures **NOT** revenues!

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## Exceptions to Maintenance of Effort

- There are certain circumstances that may allow for a reduction in Maintenance of Effort Expenditures.

\*\*Must be able to show the prior expenditures were paid from state and local funds.

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Exception 1

- The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
  - A reduction in force, such as contract non-renewal or staff lay-off, is not an allowable exception.

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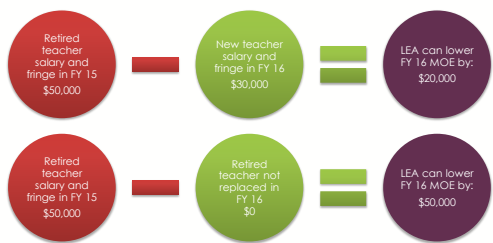
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Exception 1 Example



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Exception 2

- A decrease in the enrollment of the number of children with disabilities.
  - Allows LEA to reduce total MOE amount however, still required to meet MOE on per student amount

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## Exception 2 Example

Example Base Year

FY 2015 MOE: \$100,000	Child Count: 50	Per Pupil Expenditure: \$2,000
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Acceptable

FY 2016 MOE: \$85,000	Child Count: 40	Per Pupil Expenditure: \$2,125
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Unacceptable

FY 2016 MOE: \$75,000	Child Count: 40	Per Pupil Expenditure: \$1,875
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## Exception 3

- The termination of obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, because the child has either:
  - Has left the jurisdiction of the agency;
  - Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
  - No longer needs the program of special education

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## Exception 3 Example

MOE FY 15: \$150,000

Student leaves district before 2015-2016 school year:  
Residential Program in FY 16 \$40,000

New MOE to meet in FY 2016: \$110,000

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## Exception 4

- The termination of costly expenditures for long-term purchases.
  - Examples may include the acquisition of equipment or construction of school facilities.

**\*\*State law does not allow the use of state and local special education funds for this purpose. Please contact the department if you have questions regarding this exception.**

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## Justification of Exceptions

- Multiple exceptions may apply
- LEA is required to submit detailed information about each exception.
- Must be able to show that allowable exceptions were previously paid for out of local or state funds.
- If exceptions are approved, LEA maintains new reduced MOE expenditure level.
- LEA's that separately track their state and local expenditures may use the local only shortfall, if not, they must use state and local combined shortfall.

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## Unallowable Exceptions

- Reduction in Revenue
- Reduction in Cooperative Fees
- Cost that was Previously Paid From IDEA funds rather than State and Local
- Cost Saving Measures

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## Failure to Meet MOE

- The LEA will be required to pay the Department of Education an amount equal to the amount of the shortfall.
- This amount cannot be paid with federal funds.
- The district's MOE level stays at the same level it would've been had it made MOE.

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## Maintenance of Effort Recap

- Based on state and local expenditures not revenues
- Done twice a year, Eligibility and Compliance
- Have to spend the same amount or more from the comparison year
- Four tests to meet MOE
- Local Only option must have auditable data
- Only have to meet one test
- There are four allowable exceptions
- Decreased revenue, coop fees, and cost savings are not allowable exceptions

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## Excess Cost

- The Federal requirements in IDEA include a calculation of the "excess costs" of special education.
- Each LEA is responsible for calculating the amount of those excess costs annually.
- Districts receive the calculation and separate between elementary (K-8) and secondary (9-12).
- This is sent out in the spring.

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Questions??

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What are the key requirements for Fiscal and Budget Management?

Interactive Poll



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Summary and Next Steps

- Familiarize yourself with the appropriate regulations.
- Be aware of what the state's monitoring system looks like and how it impacts your district.
- Be familiar with resources available.
- Be proactive!

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# Webinar Evaluation

Survey Monkey Link:

<https://www.surveymonkey.com/r/D8RFTCL>

Thanks in advance for taking a few moments to complete!

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**TAESE**  
Technical Assistance for Excellence in Special Education  
**UtahStateUniversity**  
CENTER FOR PERSONS WITH DISABILITIES

This document was developed by the Center for Technical Assistance for Excellence in Special Education (TAESE) of the Center for Persons with Disabilities, University Center for Excellence in Developmental Disabilities in the Emma Eccles Jones College of Education and Human Services at Utah State University.

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This information is available in alternative format, including large print, Braille, audio tapes, or CD.

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